



Applicant Checklist

Step 1: Application for Allocation Submission



Key Application Details

Facility Categories:

- **Category 1:** Located in a Low-Income Community
- **Category 2:** Located on Indian Land
- **Category 3:** Qualified Low-Income Residential Building Project
- **Category 4:** Qualified Low-Income Economic Benefit Project

For more details on each category including how to qualify for Additional Selection Criteria, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

Each category has additional application options and key project information that is required, including:

- ☐ Facility Location (including latitude and longitude to 5 decimals)
- ☐ Facility Technology Type (Solar or Wind)
- ☐ Facility Nameplate Capacity (kW AC and/or kW DC*)
- ☐ Customer/Offtaker Type
- ☐ Ownership Model
- ☐ Point of Interconnection (Behind-the-Meter BTM, Front-of-Meter FTM, or Off-Grid)

Applicants should review the required documentation and attestations certifying the information they are providing prior to submitting their applications. The documentation required for each category is detailed on the following page.

**kW DC is only required for solar facilities.*



Applicant Checklist

Step 1: Application for Allocation Submission



Required Documents

Category 1 – Located in a Low-Income Community

- ☐ Final executed interconnection agreement, if applicable* (FTM or BTM** >1 MW-AC).
- ☐ An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility, in their entirety inclusive of any amendments, appendices, consumer disclosures, and schedules thereto (BTM*).
- ☐ If applying under Additional Selection Criteria, documentation demonstrating applicant meets Ownership Criteria.

Category 2 – Located on Indian Land

- ☐ Final executed interconnection agreement, if applicable* (FTM or BTM** >1 MW-AC).
- ☐ An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility, in their entirety inclusive of any amendments, appendices, consumer disclosures, and schedules thereto (BTM*).
- ☐ If applying under Additional Selection Criteria, documentation demonstrating applicant meets Ownership Criteria.

Category 3 – Qualified Low-Income Residential Building Project

- ☐ Final executed interconnection agreement, if applicable* (FTM or BTM** >1 MW-AC).
- ☐ An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility, in their entirety inclusive of any amendments, appendices, consumer disclosures, and schedules thereto (BTM*).
- ☐ If applying under Additional Selection Criteria, documentation demonstrating applicant meets Ownership Criteria.
- ☐ Documentation demonstrating property will be installed on an eligible residential building.
- ☐ Plans to ensure tenants receive required financial benefits, including a draft Benefits Sharing Statement.

Category 4 – Qualified Low-Income Economic Benefit Project

- ☐ Final executed interconnection agreement, if applicable*.
- ☐ If applying under Additional Selection Criteria, documentation demonstrating applicant meets Ownership Criteria.

**If the interconnection agreement is not applicable to the facility, or the facility is located in a market where the interconnection agreement cannot be signed prior to construction or interconnection, see [Rev. Proc 2023-27](#) for acceptable alternative documentation.*

***Off-Grid systems have the same requirements as BTM.*



Applicant Checklist

Step 2: Placed in Service Submission



Key Application Details

Applicants that receive an allocation must place the facility in service within four years of the receipt of allocation. After the facility is placed in service, applicants are required to submit *Placed-in-Service* information.

Detailed below are examples of information that applicants should be prepared to include:

- ☐ Updated Facility Capacity (if applicable)
- ☐ Placed in Service Date

Applicants should review the required documentation and attestations certifying the information they are providing prior to submitting their applications. For more details on each category reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

The documentation required for each category is detailed on the following page.



Applicant Checklist

Step 2: Placed in Service Submission (before tax filing)



Required Documents

Category 1 – Located in a Low-Income Community

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.

Category 2 – Located on Indian Land

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.

Category 3 – Qualified Low-Income Residential Building Project

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.
- ☐ Benefits Sharing Statement for qualified residential building projects between building owner and tenants as defined in the [Final Regulations](#).

Category 4 – Qualified Low-Income Economic Benefit Project

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.
- ☐ Final list of low-income households served with the name, address, subscription share, and the income verification method used.
- ☐ Spreadsheet demonstrating the expected financial benefit to low-income subscribers to demonstrate the 20 percent bill credit discount rate.